

FIRST REGULAR SESSION

# SENATE BILL NO. 691

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GROSS.

Read 1st time March 1, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

2564S.011

## AN ACT

To repeal section 302.010, RSMo, and to enact in lieu thereof two new sections relating to personal property tax lists, with penalty provisions.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 302.010, RSMo, is repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 137.094 and 302.010, to read as  
3 follows:

**137.094. 1. Every person, corporation, partnership or  
2 association, subject to taxation under the laws of this state, owning or  
3 controlling tangible personal property taxable by any such county,  
4 except merchants and manufacturers, and except railroads, public  
5 utilities, pipeline companies or any other person or corporation subject  
6 to special statutory tax requirements, who shall return and file their  
7 assessments on locally assessed property no later than April first, shall  
8 file with the assessor of the county an itemized return listing all the  
9 tangible personal property so owned or controlled on January first of  
10 each year, together with such additional information as required by the  
11 assessor to permit a determination of its value. The returns shall be  
12 delivered to the office of the assessor of the county between the first  
13 day of January and the first day of March of each year and shall be  
14 signed and certified by the taxpayer as being a true and complete list  
15 or statement of all the taxable tangible personal property and the  
16 estimated true value thereof. The assessor shall have available at his  
17 office a supply of appropriate forms or blanks on which the return by  
18 the taxpayer shall be made. For the convenience of taxpayers the**

**EXPLANATION**—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 assessor shall mail to or leave at the residence or place of business of  
20 the taxpayer a form for making the return. All tangible personal  
21 property of whatever nature and character situate in a county other  
22 than the one in which the taxpayer resides shall be listed in the  
23 itemized return listing all tangible personal property to be provided to  
24 the assessor for the county of the owner or controller's residence  
25 address, except that house boats, cabin cruisers, floating boat docks,  
26 and manufactured homes, as defined in section 700.010, RSMo, used for  
27 lodging shall be listed in the itemized return provided to the county  
28 assessor for the county in which such property is located. For purposes  
29 of this section, the term "residence address" shall have the same  
30 meaning as provided under section 302.010, RSMo.

31 **2. Any person, corporation, partnership or association, that may**  
32 **hereafter knowingly violate the provisions of this section shall upon**  
33 **conviction be deemed guilty of a misdemeanor.**

302.010. Except where otherwise provided, when used in this chapter, the  
2 following words and phrases mean:

3 (1) "Circuit court", each circuit court in the state;

4 (2) "Commercial motor vehicle", a motor vehicle designed or regularly used  
5 for carrying freight and merchandise, or more than fifteen passengers;

6 (3) "Conviction", any final conviction; also a forfeiture of bail or collateral  
7 deposited to secure a defendant's appearance in court, which forfeiture has not  
8 been vacated, shall be equivalent to a conviction, except that when any conviction  
9 as a result of which points are assessed pursuant to section 302.302 is appealed,  
10 the term "conviction" means the original judgment of conviction for the purpose  
11 of determining the assessment of points, and the date of final judgment affirming  
12 the conviction shall be the date determining the beginning of any license  
13 suspension or revocation pursuant to section 302.304;

14 (4) "Director", the director of revenue acting directly or through the  
15 director's authorized officers and agents;

16 (5) "Farm tractor", every motor vehicle designed and used primarily as a  
17 farm implement for drawing plows, mowing machines and other implements of  
18 husbandry;

19 (6) "Highway", any public thoroughfare for vehicles, including state roads,  
20 county roads and public streets, avenues, boulevards, parkways, or alleys in any  
21 municipality;

22 (7) "Incompetent to drive a motor vehicle", a person who has become  
23 physically incapable of meeting the prescribed requirements of an examination  
24 for an operator's license, or who has been adjudged by a probate division of the  
25 circuit court in a capacity hearing of being incapacitated;

26 (8) "License", a license issued by a state to a person which authorizes a  
27 person to operate a motor vehicle;

28 (9) "Motor vehicle", any self-propelled vehicle not operated exclusively  
29 upon tracks except motorized bicycles, as defined in section 307.180, RSMo;

30 (10) "Motorcycle", a motor vehicle operated on two wheels; however, this  
31 definition shall not include motorized bicycles as defined in section 301.010,  
32 RSMo;

33 (11) "Motortricycle", a motor vehicle operated on three wheels, including  
34 a motorcycle operated with any conveyance, temporary or otherwise, requiring the  
35 use of a third wheel;

36 (12) "Moving violation", that character of traffic violation where at the  
37 time of violation the motor vehicle involved is in motion, except that the term  
38 does not include the driving of a motor vehicle without a valid motor vehicle  
39 registration license, or violations of sections 304.170 to 304.240, RSMo, inclusive,  
40 relating to sizes and weights of vehicles;

41 (13) "Municipal court", every division of the circuit court having original  
42 jurisdiction to try persons for violations of city ordinances;

43 (14) "Nonresident", every person who is not a resident of this state;

44 (15) "Operator", every person who is in actual physical control of a motor  
45 vehicle upon a highway;

46 (16) "Owner", a person who holds the legal title of a vehicle or in the event  
47 a vehicle is the subject of an agreement for the conditional sale or lease thereof  
48 with the right of purchase upon performance of the conditions stated in the  
49 agreement and with an immediate right of possession vested in the conditional  
50 vendee or lessee, or in the event a mortgagor of a vehicle is entitled to possession,  
51 then such conditional vendee or lessee or mortgagor shall be deemed the owner  
52 for the purpose of sections 302.010 to 302.540;

53 (17) "Record" includes, but is not limited to, papers, documents, facsimile  
54 information, microphotographic process, electronically generated or electronically  
55 recorded information, digitized images, deposited or filed with the department of  
56 revenue;

57 (18) "**Residence address**", **residence, or resident address shall be**

58 **the location or residence within this state in which the applicant**  
59 **physically currently resides. Proof of such address, residence, or**  
60 **resident address may be required in the form of voter registration or**  
61 **other such form established by the director by administrative rule;**

62 (19) "Restricted driving privilege", a driving privilege issued by the  
63 director of revenue following a suspension of driving privileges for the limited  
64 purpose of driving in connection with the driver's business, occupation,  
65 employment, formal program of secondary, postsecondary or higher education, or  
66 for an alcohol education or treatment program;

67 [(19)] (20) "School bus", when used in sections 302.010 to 302.540, means  
68 any motor vehicle, either publicly or privately owned, used to transport students  
69 to and from school, or to transport pupils properly chaperoned to and from any  
70 place within the state for educational purposes. The term "school bus" shall not  
71 include a bus operated by a public utility, municipal corporation or common  
72 carrier authorized to conduct local or interstate transportation of passengers  
73 when such bus is not traveling a specific school bus route but is:

74 (a) On a regularly scheduled route for the transportation of fare-paying  
75 passengers; or

76 (b) Furnishing charter service for the transportation of persons enrolled  
77 as students on field trips or other special trips or in connection with other special  
78 events;

79 [(20)] (21) "School bus operator", an operator who operates a school bus  
80 as defined in subdivision [(19)] (20) of this section in the transportation of any  
81 schoolchildren and who receives compensation for such service. The term "school  
82 bus operator" shall not include any person who transports schoolchildren as an  
83 incident to employment with a school or school district, such as a teacher, coach,  
84 administrator, secretary, school nurse, or janitor unless such person is under  
85 contract with or employed by a school or school district as a school bus operator;

86 [(21)] (22) "Signature", any method determined by the director of revenue  
87 for the signing, subscribing or verifying of a record, report, application, driver's  
88 license, or other related document that shall have the same validity and  
89 consequences as the actual signing by the person providing the record, report,  
90 application, driver's license or related document;

91 [(22)] (23) "Substance abuse traffic offender program", a program  
92 certified by the division of alcohol and drug abuse of the department of mental  
93 health to provide education or rehabilitation services pursuant to a professional

94 assessment screening to identify the individual needs of the person who has been  
95 referred to the program as the result of an alcohol- or drug-related traffic  
96 offense. Successful completion of such a program includes participation in any  
97 education or rehabilitation program required to meet the needs identified in the  
98 assessment screening. The assignment recommendations based upon such  
99 assessment shall be subject to judicial review as provided in subsection 13 of  
100 section 302.304 and subsections 1 and 5 of section 302.540;

101        [(23)] (24) "Vehicle", any mechanical device on wheels, designed  
102 primarily for use, or used on highways, except motorized bicycles, vehicles  
103 propelled or drawn by horses or human power, or vehicles used exclusively on  
104 fixed rails or tracks, or cotton trailers or motorized wheelchairs operated by  
105 handicapped persons.

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Bill

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